

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF CURTIS) APPEAL NO. 07-A-2706
PARIERA from the decision of the Board of) FINAL DECISION
Equalization of Valley County for tax year 2007.) AND ORDER
)

RESIDENTIAL PROPERTY APPEAL

THIS MATTER was conducted "On the Record" - in writing. Board Members Lyle R. Cobbs, Linda S. Pike and David E. Kinghorn participated in this decision. Appellant Curtis Pariera submitted information for consideration. Respondent Valley County also submitted information for consideration. This appeal is taken from a decision of the Valley County Board of Equalization (BOE) denying the protest of the valuation for taxing purposes of property described as Parcel No. RPC0132001005BA.

The issue on appeal is the market value of residential property.

The decision of the Valley County Board of Equalization is modified.

FINDINGS OF FACT

The assessed land value is \$80,750, and the improvements' valuation is \$869,250, totaling \$950,000. Appellant requests the land value be increased to \$110,000, and the improvements' value be reduced to \$500,000, totaling \$610,000.

The Assessor requests the land value remain at \$80,750, but that the improvements' value be reduced to \$663,160, totaling \$743,910.

The subject property is .321 acres improved with a residence consisting of 4,217 square feet of finished area.

Appellant asserted that the market value of subject property has increased by over \$300,000, more than a 30% increase, in the past year. Taxpayer collected the assessments of several properties located on the same street and less than one mile from subject. Appellant

asserted that the market value of subject was almost double the value of neighboring properties.

Following the appeal, the Assessor did an interior inspection of subject property. It was determined subject improvements had been incorrectly graded, which resulted in an overstatement of subject assessment. Correcting the improvement grade reduced the value of subject by approximately 21.7%. Appellant requested a tax credit for three years overpayment of taxes and suggested that the adjusted grade be applied to the property from 2005 forward, the time period during which Appellant has owned subject.

The Assessor determined the assessed value of subject residence should be adjusted downward from \$869,250 to \$663,160, reducing the total assessed value of subject from \$950,000 to \$743,910. The Assessor requested that the Board adjust the overall value of subject to reflect the adjusted assessed value.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

Both parties agree the original assessment of subject improvements was overstated. After an interior inspection of subject improvements, the County proposed a reduction in the residential improvement to \$663,160. The value included a 30% trend factor applied to all homes in the Cascade area.

No sales were submitted to otherwise dispute the assessed value of subject.

Therefore, the Board will modify the decision of the Valley County Board of Equalization and reduce the assessed value of subject improvements to \$663,160 and the land value will

remain the same at \$80,750, for a total property value of \$743,910.

Appellant requests a tax credit be applied for the over assessment of subject for the past three years.

The Board of Tax Appeals only has jurisdiction over the assessment year appeal.

63-511. APPEALS FROM COUNTY BOARD OF EQUALIZATION. **(1) Any time within thirty (30) days after mailing of notice of a decision of the board of equalization, or pronouncement of a decision announced at a hearing, an appeal of any act, order or proceeding of the board of equalization, or the failure of the board of equalization to act may be taken to the board of tax appeals.** Such appeal may only be filed by the property owner, the assessor, the state tax commission or by a person aggrieved when he deems such action illegal or prejudicial to the public interest. Nothing in this section shall be construed so as to suspend the payment of property taxes pending said appeal. (2) Notice of such appeal stating the grounds therefor shall be filed with the county auditor, who shall forthwith transmit to the board of tax appeals a copy of said notice, together with a certified copy of the minutes of the proceedings of the board of equalization resulting in such act, order or proceeding, or a certificate to be furnished by the clerk of the board that said board of equalization has failed to act in the time required by law on any complaint, protest, objection, application or petition in regard to assessment of the complainant's property, or a petition of the state tax commission. The county auditor shall also forthwith transmit all evidence taken in connection with the matter appealed. The county auditor shall submit all such appeals to the board of tax appeals within thirty (30) days of being notified of the appeal or by no later than October 1, whichever is later. The board of tax appeals may receive further evidence and will hear the appeal as provided in chapter 38, title 63, Idaho Code. (3) Any appeal that may be taken to the board of tax appeals may, during the same time period, be taken to the district court for the county in which the property is located. (4) In any appeal taken to the board of tax appeals or the district court pursuant to this section, the burden of proof shall fall upon the party seeking affirmative relief to establish that the valuation from which the appeal is taken is erroneous, or that the board of equalization erred in its decision regarding a claim that certain property is exempt from taxation, the value thereof, or any other relief sought before the board of equalization. A preponderance of the evidence shall suffice to sustain the burden of proof. The burden of proof shall fall upon the party seeking affirmative relief and the burden of going forward with the evidence shall shift as in other civil litigation. The board of tax appeals or the district court shall render its decision in writing, including therein a concise statement of the facts found by the court and the conclusions of law reached by the court. The board of tax appeals or the court may affirm, reverse, modify or remand any order of the board of equalization,

and shall grant other relief, invoke such other remedies, and issue such orders in accordance with its decision, as appropriate. (Emphasis added)

Since previous year assessments have not been appealed to the Board, we have no jurisdiction to make adjustments to the value of the subject property.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Valley County Board of Equalization concerning the subject parcel be, and the same hereby is modified to reflect a decrease in the assessed value to \$743,910.

IT IS FURTHER ORDERED that any taxes which have been paid in excess of those determined to have been due be refunded or applied against other *ad valorem* taxes due from Appellant.

MAILED March 20, 2008